IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

MONDAY, THE TWENTY FIFTH DAY OF APRIL
TWO THOUSAND AND FIVE

PRESENT

THE HON'BLE SRI JUSTICE B. SUDERSHAN REDDY

And

THE HON'BLE SRI JUSTICE C.V. RAMULU

WRIT PETITION No.25842 of 1996

Between:

M/s. Cement Corporation of India Limited,

(a Government of India Enterprise)

Rep. by its Chief General Manager Sri V.K. Rao,
Trandur Cement Factory,
P.O. CCI TANDUR - 501 158.

..... PETITIONER

AND

1) The Commercial Tax Officer, Rajendranagar Circle,
Hyderabad.

2) The Appellate Deputy Commissioner of Commercial Taxes,
Hyderabad Rural Division, Hyderabad.

3) Board for Industrial and Financial Reconstruction,
Jawahar Vyspal Bhawan,
Tolstoy Marg, New Delhi- 100 001.

.....RESPONDENT(S)

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court may be pleased to issue writ of Mandamus or any other appropriate writ or order or direction declaring the demand notice No.687/89-90 (CST) dated 25-10-1996, as illegal, arbitrary, and set aside the same and direct respondent No.1 not to take coercive steps for recovery of tax dues under dispute for the assessment year 1989-90 in pursuance of the order of the assessment passed in G.I.No.6878/89-90 (CST), dated 25-10-1996.

Counsel for the Petitioner: Sri C.V. Vinita Reddy

Counsel for Respondents 1 & 2: G.P. for Commercial Tax

Counsel for Respondent No.3: None appeared.

The Court made the following :

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ORDER:(Per Hon'ble Sri Justice B. Sudershan Reddy)

This Court by its order, dated 04-12-1996, granted stay of collection of tax of Rs.8,35,511/- under dispute for the assessment year 1989-90 in pursuance of the order of the assessment in G.I.No.6878/89-90, dated 25-10-1996, issued by

the 1st respondent.

The gravamen of the complaint in the instant writ petition, as is evident from the record, is that in spite of filing of appeal and stay petition against the impugned order before the 2nd respondent, the respondents are proceeding to collect the disputed amount even during the pendency of the stay petition.

Obviously, the stay petition and the appeal could not be kept pending eversince 1996. That at any rate, if the stay petition is not yet disposed of, the same is directed to be disposed of forthwith and the petitioner shall have the benefit of the interim order only during the pendency of the stay petition. If the stay petition was already disposed of, no further directions need be issued.

The Writ petition is accordingly disposed of without any order as to costs.

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B. SUDERSHAN REDDY, J

Date:25-04-2005.

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C.V. RAMULU, J

PV

To

1) The Commercial Tax Officer, Rajendranagar Circle,
Hyderabad.

2) The Appellate Deputy Commissioner of Commercial Taxes,
Hyderabad Rural Division, Hyderabad.

3) The Chairman,

Board for Industrial and Financial Reconstruction,
Jawahar Vyspal Bhawan,
Tolstoy Marg, New Delhi- 100 001.

4) Two C.Cs. to G.P. for Commercial Tax, High Court of A.P., Hyderabad.

5) Two C.D. copies.